



# **General Fund Balance Analysis End of 2019 Legislative Session**

Expenditures by Omnibus Bill - Summary

2018-19 Biennium

2020-21 Biennium

2022-23 Biennium

June 27, 2019

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**General Fund - Fund Balance Analysis**  
(\$ in Thousands)

**General Fund Summary**

**Actual & Estimated Resources**

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Balance Forward From Prior Year</b>	3,333,262	3,037,242	3,575,450	3,333,262	3,282,980	3,333,262	0	3,079,932	2,647,956	3,079,932	42,690	-253,330	2,765,095	2,386,599	2,765,095	-810,355	-314,837
<b>Current Resources:</b>																	
Tax Revenues	43,135,875	46,061,695	48,579,024	21,247,679	21,910,934	43,158,613	22,738	22,573,966	23,549,204	46,123,170	61,475	2,964,557	24,091,993	24,730,131	48,822,124	243,100	2,698,954
Non-Tax Revenues	1,659,836	1,510,714	1,476,901	814,026	845,810	1,659,836	0	748,974	751,071	1,500,045	-10,669	-159,791	739,512	734,432	1,473,944	-2,957	-26,101
Subtotal Non-Dedicated Revenues	44,795,711	47,572,409	50,055,925	22,061,705	22,756,744	44,818,449	22,738	23,322,940	24,300,275	47,623,215	50,806	2,804,766	24,831,505	25,464,563	50,296,068	240,143	2,672,853
Dedicated Revenue	1,099	0	0	1,099	0	1,099	0	0	0	0	0	-1,099	0	0	0	0	0
Transfers From Other Funds	316,035	305,225	61,460	161,151	155,104	316,255	220	168,856	300,050	468,906	163,681	152,651	152,689	152,771	305,460	244,000	-163,446
Prior Year Adjustments	99,515	63,542	74,486	72,968	29,152	102,120	2,605	26,497	36,985	63,482	-60	-38,638	37,243	37,243	74,486	0	11,004
Subtotal Other Revenue	416,649	368,767	135,946	235,218	184,256	419,474	2,825	195,353	337,035	532,388	163,621	112,914	189,932	190,014	379,946	244,000	-152,442
<i>New Legislation Revenues (Included Above)</i>	0	0	0	0	25,563	25,563	25,563	-360	214,787	214,427	214,427	188,864	217,538	266,605	484,143	484,143	269,716
Subtotal Current Resources	45,212,360	47,941,176	50,191,871	22,296,923	22,941,000	45,237,923	25,563	23,518,293	24,637,310	48,155,603	214,427	2,917,680	25,021,437	25,654,577	50,676,014	484,143	2,520,411
<b>Total Resources Available</b>	<b>48,545,622</b>	<b>50,978,418</b>	<b>53,767,321</b>	<b>25,630,185</b>	<b>26,223,980</b>	<b>48,571,185</b>	<b>25,563</b>	<b>26,598,225</b>	<b>27,285,266</b>	<b>51,235,595</b>	<b>257,117</b>	<b>2,664,350</b>	<b>27,786,532</b>	<b>28,041,176</b>	<b>53,441,109</b>	<b>-326,212</b>	<b>2,205,574</b>
<b>Actual &amp; Estimated Expenditures</b>																	
E-12 Education	18,841,292	19,552,783	20,248,635	9,233,048	9,598,895	18,831,943	-9,349	9,886,314	10,235,948	20,122,262	569,479	1,290,319	10,412,021	10,579,744	20,991,765	743,130	869,503
Higher Education	3,290,092	3,255,828	3,255,828	1,651,198	1,638,894	3,290,092	0	1,698,829	1,707,299	3,406,128	150,300	116,036	1,703,064	1,703,064	3,406,128	150,300	0
Property Tax Aids & Credits	3,657,822	3,738,896	3,944,094	1,723,701	1,934,121	3,657,822	0	1,821,723	1,981,890	3,803,613	64,717	145,791	2,036,077	2,071,637	4,107,714	163,620	304,101
Health & Human Services	13,372,050	14,874,653	16,679,761	6,621,621	6,700,797	13,322,418	-49,632	7,343,764	7,429,802	14,773,566	-101,087	1,451,148	8,067,107	8,331,828	16,398,935	-280,826	1,625,369
Public Safety & Judiciary	2,346,972	2,359,892	2,359,827	1,130,183	1,227,189	2,357,372	10,400	1,232,346	1,259,524	2,491,870	131,978	134,498	1,258,059	1,259,993	2,518,052	158,225	26,182
Transportation	341,466	247,455	247,584	158,052	209,828	367,880	26,414	206,035	125,190	331,225	83,770	-36,655	123,718	123,278	246,996	-588	-84,229
Environment	356,838	324,229	324,239	185,851	169,987	355,838	-1,000	171,559	167,134	338,693	14,464	-17,145	166,063	166,061	332,124	7,885	-6,569
Agriculture & Housing	234,135	227,848	227,848	115,044	119,091	234,135	0	127,546	120,127	247,673	19,825	13,538	121,396	121,396	242,792	14,944	-4,881
Jobs, Economic Development & Commerce	454,193	279,861	297,802	220,596	233,597	454,193	0	166,687	174,276	340,963	61,102	-113,230	155,207	157,679	312,886	15,084	-28,077
State Government & Veterans	1,220,916	1,089,746	1,084,381	618,524	608,432	1,226,956	6,040	589,677	589,004	1,178,681	88,935	-48,275	586,856	588,532	1,175,388	91,007	-3,293
Debt Service	1,112,908	1,198,807	1,260,371	563,123	549,785	1,112,908	0	580,421	602,375	1,182,796	-16,011	69,888	625,910	607,093	1,233,003	-27,368	50,207
Capital Projects & Grants	294,649	272,970	292,697	126,217	168,432	294,649	0	130,368	142,602	272,970	0	-21,679	149,455	156,742	306,197	13,500	33,227
Other	47	0	0	47	0	47	0	0	0	0	0	-47	0	0	0	0	0
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
Subtotal by Appropriation Bill	45,508,380	47,402,968	50,203,067	22,347,205	23,144,048	45,491,253	-17,127	23,950,269	24,520,171	48,470,440	1,067,472	2,979,187	25,399,933	25,852,047	51,251,980	1,048,913	2,781,540
<b>Total Expenditures &amp; Transfers</b>	<b>45,508,380</b>	<b>47,402,968</b>	<b>50,203,067</b>	<b>22,347,205</b>	<b>23,144,048</b>	<b>45,491,253</b>	<b>-17,127</b>	<b>23,950,269</b>	<b>24,520,171</b>	<b>48,470,440</b>	<b>1,067,472</b>	<b>2,979,187</b>	<b>25,399,933</b>	<b>25,852,047</b>	<b>51,251,980</b>	<b>1,048,913</b>	<b>2,781,540</b>
<b>Balance Before Reserves</b>	<b>3,037,242</b>	<b>3,575,450</b>	<b>3,564,254</b>	<b>3,282,980</b>	<b>3,079,932</b>	<b>3,079,932</b>	<b>42,690</b>	<b>2,647,956</b>	<b>2,765,095</b>	<b>2,765,095</b>	<b>-810,355</b>	<b>-314,837</b>	<b>2,386,599</b>	<b>2,189,129</b>	<b>2,189,129</b>	<b>-1,375,125</b>	<b>-575,966</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve	2,074,733	2,074,733	2,074,733	1,698,247	2,074,733	2,074,733	0	2,074,733	2,074,733	2,074,733	0	0	1,583,364	1,583,364	1,583,364	-491,369	-491,369
Stadium Reserve	49,595	98,389	193,170	44,171	49,595	49,595	0	62,297	98,389	98,389	0	48,794	142,117	193,170	193,170	0	94,781
Appropriations Carried Forward	0	0	0	211,578	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Budgetary Balance</b>	<b>562,914</b>	<b>1,052,328</b>	<b>946,351</b>	<b>978,984</b>	<b>605,604</b>	<b>605,604</b>	<b>42,690</b>	<b>160,926</b>	<b>241,973</b>	<b>241,973</b>	<b>-810,355</b>	<b>-363,631</b>	<b>311,118</b>	<b>62,595</b>	<b>62,595</b>	<b>-883,756</b>	<b>-179,378</b>



**General Fund - Fund Balance Analysis**  
(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Non-Dedicated Revenue</b>																	
<b>Tax Revenues:</b>																	
Individual Income	23,730,700	25,705,000	27,194,900	11,783,500	11,965,190	23,748,690	17,990	12,351,890	13,194,615	25,546,505	-158,495	1,797,815	13,481,865	13,890,485	27,372,350	177,450	1,825,845
Corporate Income	2,833,401	2,912,383	2,874,771	1,314,525	1,523,624	2,838,149	4,748	1,649,609	1,540,874	3,190,483	278,100	352,334	1,534,442	1,519,644	3,054,086	179,315	-136,397
Sales Tax-General	11,123,572	11,856,960	12,734,178	5,453,065	5,670,507	11,123,572	0	5,824,445	6,048,880	11,873,325	16,365	749,753	6,267,200	6,454,728	12,721,928	-12,250	848,603
Statewide Property Tax	1,620,484	1,638,057	1,634,329	811,376	809,108	1,620,484	0	793,343	767,214	1,560,557	-77,500	-59,927	767,157	767,162	1,534,319	-100,010	-26,238
Estate & Gift Tax	407,116	283,300	300,500	213,416	193,700	407,116	0	142,700	140,600	283,300	0	-123,816	146,100	154,400	300,500	0	17,200
Liquor, Wine, Beer	183,998	190,540	198,330	91,748	92,250	183,998	0	94,820	96,230	191,050	510	7,052	97,970	100,170	198,140	-190	7,090
Cigarette & Tobacco Products	1,181,461	1,242,030	1,239,010	563,311	618,150	1,181,461	0	623,930	620,600	1,244,530	2,500	63,069	618,590	619,220	1,237,810	-1,200	-6,720
Taconite Occupation	32,954	40,200	28,000	13,054	19,900	32,954	0	20,100	20,100	40,200	0	7,246	14,000	14,000	28,000	0	-12,200
Mortgage Registry Tax	234,481	245,086	260,426	122,050	112,431	234,481	0	120,414	124,672	245,086	0	10,605	128,395	132,031	260,426	0	15,340
Deed Transfer Tax	259,591	311,493	348,141	128,108	131,483	259,591	0	149,983	161,505	311,488	-5	51,897	170,176	177,950	348,126	-15	36,638
Insurance Gross Earnings	802,256	846,637	902,938	396,472	405,784	802,256	0	416,267	430,370	846,637	0	44,381	444,128	458,810	902,938	0	56,301
Controlled Substance Tax	5	10	10	0	5	5	0	5	5	10	0	5	5	5	10	0	0
Other Gross Earnings	104	100	100	54	50	104	0	50	50	100	0	-4	50	50	100	0	0
Lawful Gambling Taxes	159,021	190,000	217,600	74,821	84,200	159,021	0	91,800	98,200	190,000	0	30,979	105,100	112,500	217,600	0	27,600
Medical Assistance Surcharges	578,031	610,705	656,597	287,376	290,655	578,031	0	300,013	310,692	610,705	0	32,674	322,218	334,379	656,597	0	45,892
All Other Tax Refunds	-11,300	-10,806	-10,806	-5,197	-6,103	-11,300	0	-5,403	-5,403	-10,806	0	494	-5,403	-5,403	-10,806	0	0
<b>Subtotal Tax Revenues</b>	<b>43,135,875</b>	<b>46,061,695</b>	<b>48,579,024</b>	<b>21,247,679</b>	<b>21,910,934</b>	<b>43,158,613</b>	<b>22,738</b>	<b>22,573,966</b>	<b>23,549,204</b>	<b>46,123,170</b>	<b>61,475</b>	<b>2,964,557</b>	<b>24,091,993</b>	<b>24,730,131</b>	<b>48,822,124</b>	<b>243,100</b>	<b>2,698,954</b>
<b>Non-Tax Revenues:</b>																	
Investment Income	130,402	150,000	150,000	55,402	75,000	130,402	0	75,000	75,000	150,000	0	19,598	75,000	75,000	150,000	0	0
Lottery Revenue	130,455	120,454	121,110	66,400	64,055	130,455	0	59,899	60,555	120,454	0	-10,001	60,555	60,555	121,110	0	656
Tobacco Settlements	327,092	311,115	280,669	166,931	160,161	327,092	0	157,111	154,004	311,115	0	-15,977	141,662	139,007	280,669	0	-30,446
<b>Fees:</b>																	
Departmental Earnings	400,002	388,774	387,325	203,785	196,217	400,002	0	203,043	208,256	411,299	22,525	11,297	210,052	208,626	418,678	31,353	7,379
DHS MSOP Collections	26,284	29,600	29,600	14,284	12,000	26,284	0	16,558	16,558	33,116	3,516	6,832	16,558	16,558	33,116	3,516	0
DHS SOS Collections	151,827	143,200	143,500	79,577	77,250	151,827	0	77,227	77,527	154,754	11,554	2,927	77,527	77,527	155,054	11,554	300
Fines & Surcharges	148,123	141,730	137,665	76,065	72,058	148,123	0	71,515	70,543	142,058	328	-6,065	69,522	68,517	138,039	374	-4,019
<b>Subtotal Fees</b>	<b>726,236</b>	<b>703,304</b>	<b>698,090</b>	<b>373,711</b>	<b>352,525</b>	<b>726,236</b>	<b>0</b>	<b>368,343</b>	<b>372,884</b>	<b>741,227</b>	<b>37,923</b>	<b>14,991</b>	<b>373,659</b>	<b>371,228</b>	<b>744,887</b>	<b>46,797</b>	<b>3,660</b>
<b>Other Non-Dedicated Revenue:</b>																	
All Other Non-Dedicated Revenue	345,651	225,841	227,032	151,582	194,069	345,651	0	88,621	88,628	177,249	-48,592	-168,402	88,636	88,642	177,278	-49,754	29
<b>Subtotal Other Non-Dedicated Revenue</b>	<b>345,651</b>	<b>225,841</b>	<b>227,032</b>	<b>151,582</b>	<b>194,069</b>	<b>345,651</b>	<b>0</b>	<b>88,621</b>	<b>88,628</b>	<b>177,249</b>	<b>-48,592</b>	<b>-168,402</b>	<b>88,636</b>	<b>88,642</b>	<b>177,278</b>	<b>-49,754</b>	<b>29</b>
<b>Subtotal Non-Tax Revenues</b>	<b>1,659,836</b>	<b>1,510,714</b>	<b>1,476,901</b>	<b>814,026</b>	<b>845,810</b>	<b>1,659,836</b>	<b>0</b>	<b>748,974</b>	<b>751,071</b>	<b>1,500,045</b>	<b>-10,669</b>	<b>-159,791</b>	<b>739,512</b>	<b>734,432</b>	<b>1,473,944</b>	<b>-2,957</b>	<b>-26,101</b>
<b>Total Net Non-Dedicated Revenue</b>	<b>44,795,711</b>	<b>47,572,409</b>	<b>50,055,925</b>	<b>22,061,705</b>	<b>22,756,744</b>	<b>44,818,449</b>	<b>22,738</b>	<b>23,322,940</b>	<b>24,300,275</b>	<b>47,623,215</b>	<b>50,806</b>	<b>2,804,766</b>	<b>24,831,505</b>	<b>25,464,563</b>	<b>50,296,068</b>	<b>240,143</b>	<b>2,672,853</b>



**General Fund - Fund Balance Analysis**  
(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Dedicated Revenue</b>																	
All Other Dedicated Revenues	1,099	0	0	1,099	0	1,099	0	0	0	0	0	-1,099	0	0	0	0	0
<b>Total Dedicated Revenue</b>	<b>1,099</b>	<b>0</b>	<b>0</b>	<b>1,099</b>	<b>0</b>	<b>1,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers From Other Funds</b>																	
Special Revenue Funds	7,843	5,666	5,734	4,980	2,863	7,843	0	2,867	2,799	5,666	0	-2,177	2,867	2,867	5,734	0	68
All Other Transfers	32,194	25,054	25,292	17,760	14,434	32,194	0	12,527	12,527	25,054	0	-7,140	12,605	12,687	25,292	0	238
Laws 1997, Transfers In	17,579	17,994	17,926	8,445	9,134	17,579	0	8,963	9,031	17,994	0	415	8,963	8,963	17,926	0	-68
Laws 2002, Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
M.S 16B.24 - Admin FR&R Transfers	9,311	9,176	9,176	4,672	4,639	9,311	0	4,588	4,588	9,176	0	-135	4,588	4,588	9,176	0	0
Laws 2008, Transfers In	154	154	154	77	77	154	0	77	77	154	0	0	77	77	154	0	0
Laws 2010, Transfers In	618	1,193	1,190	0	618	618	0	598	595	1,193	0	575	595	595	1,190	0	-3
M.S 16A. 724 - Tr fr HCAF Fund	244,000	244,000	0	122,000	122,000	244,000	0	122,000	122,000	244,000	0	0	122,000	122,000	244,000	244,000	0
Laws 2015, Transfers In	1,987	1,988	1,988	993	994	1,987	0	994	994	1,988	0	1	994	994	1,988	0	0
Laws 2017, Transfers In	2,349	0	0	2,224	125	2,349	0	0	0	0	0	-2,349	0	0	0	0	0
Laws 2019, Transfers In	0	0	0	0	220	220	220	16,242	147,439	163,681	163,681	163,461	0	0	0	0	-163,681
<b>Total Transfers From Other Funds</b>	<b>316,035</b>	<b>305,225</b>	<b>61,460</b>	<b>161,151</b>	<b>155,104</b>	<b>316,255</b>	<b>220</b>	<b>168,856</b>	<b>300,050</b>	<b>468,906</b>	<b>163,681</b>	<b>152,651</b>	<b>152,689</b>	<b>152,771</b>	<b>305,460</b>	<b>244,000</b>	<b>-163,446</b>
<b>Prior Year Adjustments</b>	<b>99,515</b>	<b>63,542</b>	<b>74,486</b>	<b>72,968</b>	<b>29,152</b>	<b>102,120</b>	<b>2,605</b>	<b>26,497</b>	<b>36,985</b>	<b>63,482</b>	<b>-60</b>	<b>-38,638</b>	<b>37,243</b>	<b>37,243</b>	<b>74,486</b>	<b>0</b>	<b>11,004</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

**New Legislation Revenues**
**Tax Revenues**

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
19, SS1, CH 6 - TCJA Conformity (non-business)	0	0	0	0	0	0	0	-99,560	-20,480	-120,040	-120,040	-120,040	2,170	28,320	30,490	30,490	150,530
19, SS1, CH 6 - TCJA Conformity (pass-throughs)	0	0	0	0	17,990	17,990	17,990	203,370	212,500	415,870	415,870	397,880	251,100	298,200	549,300	549,300	133,430
19, SS1, CH 6 - Bipartisan Budget Act Conformity	0	0	0	0	0	0	0	-9,755	-145	-9,900	-9,900	-9,900	-225	-290	-515	-515	9,385
19, SS1, CH 6 - Disaster Relief/Airports/Airways Ext Acts Conformity	0	0	0	0	0	0	0	-2,740	310	-2,430	-2,430	-2,430	200	100	300	300	2,730
19, SS1, CH 6 - Reduce 2nd bracket rate to 6.8%/lower 4th bracket	0	0	0	0	0	0	0	-216,800	-144,000	-360,800	-360,800	-360,800	-155,900	-162,400	-318,300	-318,300	42,500
19, SS1, CH 6 - Medical Cannabis Mfg business exp subtraction	0	0	0	0	0	0	0	-200	-200	-400	-400	-400	-200	-200	-400	-400	0
19, SS1, CH 6 - Working Family Credit expansion	0	0	0	0	0	0	0	-30,300	-30,800	-61,100	-61,100	-61,100	-31,200	-31,600	-62,800	-62,800	-1,700
19, SS1, CH 6 - Social Security subtraction increase	0	0	0	0	0	0	0	-4,400	-4,700	-9,100	-9,100	-9,100	-4,900	-5,300	-10,200	-10,200	-1,100
19, SS1, CH 6 - Angel Tax Credit	0	0	0	0	0	0	0	-10,000	0	-10,000	-10,000	-10,000	-10,000	0	-10,000	-10,000	0
19, SS1, CH 6 - Section 529 Plan Credit phase-out modified	0	0	0	0	0	0	0	0	0	0	0	0	0	-5	-5	-5	-5
19, SS1, CH 6 - Tax Penalties Waived: Spec TCJA Waiver - TVs 17/18	0	0	0	0	0	0	0	-425	0	-425	-425	-425	0	0	0	0	425
19, SS1, CH 6 - Additional Border City Allocation (various tax types)	0	0	0	0	0	0	0	0	-750	-750	-750	-750	-750	-750	-1,500	-1,500	-750
19, SS1, CH 6 - Referendum Equalization Aid increase - Interact	0	0	0	0	0	0	0	0	100	100	100	100	90	80	170	170	70
19, SS1, CH 6 - School Building Bond Ag Credit increase - Interact	0	0	0	0	0	0	0	0	120	120	120	120	180	200	380	380	260
19, SS1, CH 6 - Local Government Aid increase - Interact	0	0	0	0	0	0	0	0	140	140	140	140	160	160	320	320	180
19, SS1, CH 6 - County Program Aid increase - Interact	0	0	0	0	0	0	0	0	140	140	140	140	160	160	320	320	180
19, SS1, CH 6 - Reduce C/1 and S/R levies - Interact	0	0	0	0	0	0	0	0	90	90	90	90	90	90	180	180	90
19, SS1, CH 3 - Regional Transit Bond Authority - Interact	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-110	-180	-290	-290	-280
19, SS1, CH 6 - TCJA Conformity	0	0	0	0	4,880	4,880	4,880	116,440	75,100	191,540	191,540	186,660	73,100	35,500	108,600	108,600	-82,940
19, SS1, CH 6 - Bipartisan Budget Act Conformity	0	0	0	0	0	0	0	-1,440	270	-1,170	-1,170	-1,170	245	190	435	435	1,605
19, SS1, CH 6 - Disaster Relief/Airports/Airways Ext Acts Conformity	0	0	0	0	0	0	0	-100	40	-60	-60	-60	30	10	40	40	100
19, SS1, CH 6 - Net Operating Loss limits	0	0	0	0	0	0	0	49,500	21,500	71,000	71,000	71,000	21,500	21,500	43,000	43,000	-28,000
19, SS1, CH 6 - Limit Dividends Rec Deduction for debt finance stock	0	0	0	0	0	0	0	130	100	230	230	230	100	100	200	200	-30
19, SS1, CH 6 - Captive Insurance Definition modified	0	0	0	0	0	0	0	0	0	0	0	0	-400	-400	-800	-800	-800
19, SS1, CH 6 - Consistent apportionment for mutual fund managers	0	0	0	0	0	0	0	6,300	9,000	15,300	15,300	15,300	12,500	12,500	25,000	25,000	9,700
19, SS1, CH 6 - Referendum Equalization Aid increase - Interact	0	0	0	0	-132	-132	-132	-390	0	-390	-390	-258	0	0	0	0	390
19, SS1, CH 6 - School Building Bond Ag Credit increase - Interact	0	0	0	0	0	0	0	0	110	110	110	110	100	90	190	190	80
19, SS1, CH 6 - Local Government Aid increase - Interact	0	0	0	0	0	0	0	0	-30	-30	-30	-30	-90	-190	-280	-280	-250
19, SS1, CH 6 - County Program Aid increase - Interact	0	0	0	0	0	0	0	0	150	150	150	150	170	170	340	340	190
19, SS1, CH 6 - Reduce C/1 and S/R levies - Interact	0	0	0	0	0	0	0	0	150	150	150	150	170	170	340	340	190
19, SS1, CH 3 - Regional Transit Bond Authority - Interact	0	0	0	0	0	0	0	0	1,280	1,280	1,280	1,280	1,280	1,280	2,560	2,560	1,280
19, SS1, CH 3 - Regional Transit Bond Authority	0	0	0	0	0	0	0	0	-10	-10	-10	-10	-120	-190	-310	-310	-300
19, SS1, CH 6 - Inc June Accel Pymt to 87.5% -2020; 84.5% -2022	0	0	0	0	0	0	0	20,100	690	20,790	20,790	20,790	-9,900	290	-9,610	-9,610	-30,400
19, SS1, CH 6 - Marketplace Provider collection requirement changes	0	0	0	0	0	0	0	230	350	580	580	580	350	350	700	700	120
19, SS1, CH 6 - Construction Material exempt for various local gov	0	0	0	0	0	0	0	-860	-1,135	-1,995	-1,995	-1,995	-20	0	-20	-20	1,975
19, SS1, CH 6 - Exempt for sales by county ag societies at county fairs	0	0	0	0	0	0	0	-1,200	-1,500	-2,700	-2,700	-2,700	-1,500	-1,500	-3,000	-3,000	-300
19, SS1, CH 6 - Exempt for sales - non-profit: Thaler Sports Ctr	0	0	0	0	0	0	0	-10	-10	-20	-20	-20	-10	-10	-20	-20	0
19, SS1, CH 6 - Exempt on herbicide sales for AIS	0	0	0	0	0	0	0	-130	-140	-270	-270	-270	-140	-140	-280	-280	-10
19, SS1, CH 6 - Exempt for Adm by non-profit ag society org	0	0	0	0	0	0	0	-10	-10	-20	-20	-20	-10	-10	-20	-20	0
19, SS1, CH 6 - Reduce C/1 and S/R levies	0	0	0	0	0	0	0	-27,500	-50,000	-77,500	-77,500	-77,500	-50,000	-50,000	-100,000	-100,000	-22,500
19, SS1, CH 6 - Abatement for certain natural gas pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0	-10	-10	-10	-10
19, SS1, CH 6 - Inc June Accel Payment to 87.5% -2020; 84.5% -2022	0	0	0	0	0	0	0	2,500	0	2,500	2,500	2,500	-1,200	0	-1,200	-1,200	-3,700
19, SS1, CH 6 - Inc June Accel Payment to 87.5% -2020; 84.5% -2022	0	0	0	0	0	0	0	500	10	510	510	510	-200	10	-190	-190	-700
19, SS1, CH 6 - Modify deed value threshold for tax	0	0	0	0	0	0	0	0	-5	-5	-5	-5	-5	-10	-15	-15	-10
Subtotal - Tax Revenues	0	0	0	0	22,738	22,738	22,738	-6,750	68,225	61,475	61,475	38,737	96,815	146,285	243,100	243,100	181,625



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Non-Tax Revenues</b>																	
19, CH 11 - Cell Phone Use	0	0	0	0	0	0	0	141	187	328	328	328	187	187	374	374	46
19, CH 58 - Residential Mortgage Lic Req Exemption	0	0	0	0	0	0	0	-5	-5	-10	-10	-10	-5	-5	-10	-10	0
19, CH 39 - Lic Reg Pharm Benefit Manager	0	0	0	0	0	0	0	340	383	723	723	723	425	425	850	850	127
19, SS1, CH 6 - Senior Property Tax Deferral app due date chg	0	0	0	0	0	0	0	0	-60	-60	-60	-60	0	0	0	0	60
19, SS1, CH 6 - Eliminate revenue from Federal TANF	0	0	0	0	0	0	0	-24,294	-24,521	-48,815	-48,815	-48,815	-24,873	-25,133	-50,006	-50,006	-1,191
19, SS1, CH 1 - Retail Food Handler Fee Adjustment	0	0	0	0	0	0	0	-3	-3	-6	-6	-6	-3	-3	-6	-6	0
19, SS1, CH 7 - DEED - MIF Onetime Exception	0	0	0	0	0	0	0	1,630	0	1,630	1,630	1,630	0	0	0	0	-1,630
19, SS1, CH 7 - Financial Institutions Fee Redirection	0	0	0	0	0	0	0	-550	-550	-1,100	-1,100	-1,100	-550	-550	-1,100	-1,100	0
19, SS1, CH 7 - Unclaimed Property Hall Decision Compliance	0	0	0	0	0	0	0	-1,000	-1,000	-2,000	-2,000	-2,000	-1,000	-1,000	-2,000	-2,000	0
19, SS1, CH 7 - Unclaimed Property Modernization Initiative	0	0	0	0	0	0	0	0	11,040	11,040	11,040	11,040	11,040	11,040	22,080	22,080	11,040
19, SS1, CH 7 - Public Utilities Commission Assessment	0	0	0	0	0	0	0	300	300	600	600	600	300	300	600	600	0
19, SS1, CH 10 - CPA Examination Application Fee Elimination	0	0	0	0	0	0	0	-105	-105	-210	-210	-210	-105	-105	-210	-210	0
19, SS1, CH 10 - Hair Braiders Exempt from Licensing	0	0	0	0	0	0	0	-3	-3	-6	-6	-6	-3	-3	-6	-6	0
19, SS1, CH 5 - Peace Officer Training Acct Transfer to GF Surcharge	0	0	0	0	0	0	0	3,719	3,555	7,274	7,274	7,274	3,397	3,248	6,645	6,645	-629
19, SS1, CH 5 - Peace Officer Training Acct Transfer to GF Reins	0	0	0	0	0	0	0	90	90	180	180	180	90	90	180	180	0
19, SS1, CH 11 - BOSA Licensure Fees (Moved from SRF)	0	0	0	0	0	0	0	260	260	520	520	520	260	260	520	520	0
19, SS1, CH 11 - BOSA Fee Increase	0	0	0	0	0	0	0	87	87	174	174	174	87	87	174	174	0
19, SS1, CH 11 - PELSB Licensure Fees (Moved from SRF)	0	0	0	0	0	0	0	1,898	1,818	3,716	3,716	3,716	1,818	1,818	3,636	3,636	-80
19, SS1, CH 9 - Inc Bed Capacity w/In DCT's MSHS Prgrms	0	0	0	0	0	0	0	6,068	6,068	12,136	12,136	12,136	6,068	6,068	12,136	12,136	0
19, SS1, CH 9 - Dispute Resolution for Cty Costs	0	0	0	0	0	0	0	-291	-291	-582	-582	-582	-291	-291	-582	-582	0
19, SS1, CH 9 - Minnesota Sex Offender Program Funding	0	0	0	0	0	0	0	1,758	1,758	3,516	3,516	3,516	1,758	1,758	3,516	3,516	0
19, SS1, CH 9 - TEFRA - Reduce Parental Fees	0	0	0	0	0	0	0	-621	-519	-1,140	-1,140	-1,140	-514	-508	-1,022	-1,022	118
19, SS1, CH 9 - SIRS & CCAP Investigation Expansion	0	0	0	0	0	0	0	500	500	1,000	1,000	1,000	500	500	1,000	1,000	0
19, SS1, CH 9 - Improving Medical Assistance Benefit Recovery	0	0	0	0	0	0	0	229	134	363	363	363	137	137	274	274	-89
19, SS1, CH 9 - Transfer from SOS Account	0	0	0	0	0	0	0	13,000	0	13,000	13,000	13,000	0	0	0	0	-13,000
19, SS1, CH 9 - Transfer from Premium Security Plan Account	0	0	0	0	0	0	0	0	142,000	142,000	142,000	142,000	0	0	0	0	-142,000
19, Ch 60 - Transfer from Oplate Epidemic Response Account	0	0	0	0	0	0	0	0	5,439	5,439	5,439	5,439	0	0	0	0	-5,439
19, SS1, CH 10 - Transfer from MNIT ITA Account	0	0	0	0	220	220	220	0	0	0	0	0	0	0	0	0	0
19, SS1, CH 6 - Tr fr HCAF - Extend Provider Tax	0	0	0	0	0	0	0	0	0	0	0	0	122,000	122,000	244,000	244,000	244,000
19, SS1, CH 9 - Transfer from Long Term Care Options Account	0	0	0	0	0	0	0	3,242	0	3,242	3,242	3,242	0	0	0	0	-3,242
19, SS1, CH 11 - Singing Based Pilot FY18 Cancellation	0	0	0	0	230	230	230	0	0	0	0	0	0	0	0	0	0
19, SS1, CH 11 - Starbase MN - FY18 Cancellation	0	0	0	0	1,350	1,350	1,350	0	0	0	0	-1,350	0	0	0	0	0
19, SS1, CH 11 - NW Regional Partnership - FY18 Cancellation	0	0	0	0	1,000	1,000	1,000	0	0	0	0	-1,000	0	0	0	0	0
19, SS1, CH 11 - Statewide Concr Enrol Tchrrng - FY18 Cancellation	0	0	0	0	25	25	25	0	0	0	0	-25	0	0	0	0	0
Subtotal - Non-Tax Revenues	0	0	0	0	2,825	2,825	2,825	6,390	146,562	152,952	152,952	150,127	120,723	120,320	241,043	241,043	88,091
<b>New Legislation Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,563</b>	<b>25,563</b>	<b>25,563</b>	<b>-360</b>	<b>214,787</b>	<b>214,427</b>	<b>214,427</b>	<b>188,864</b>	<b>217,538</b>	<b>266,605</b>	<b>484,143</b>	<b>484,143</b>	<b>269,716</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>E-12 Education</b>																	
General Education	14,301,102	14,523,716	14,668,787	7,070,039	7,231,063	14,301,102	0	7,383,162	7,566,309	14,949,471	425,755	648,369	7,601,616	7,625,986	15,227,602	558,815	278,131
19, SS1, CH 6 - Referendum Equalization Aid	0	0	0	0	0	0	0	0	8,990	8,990	0	8,990	9,400	8,150	17,550	17,550	8,560
Other General Education Programs	86,496	87,960	89,878	41,924	44,572	86,496	0	44,354	45,107	89,461	1,501	2,965	45,142	45,452	90,594	716	1,133
Subtotal General Education	14,387,598	14,611,676	14,758,665	7,111,963	7,275,635	14,387,598	0	7,427,516	7,620,406	15,047,922	436,246	660,324	7,656,158	7,679,588	15,335,746	577,081	287,824
Choice Programs	322,652	369,289	403,496	158,770	163,768	322,538	-114	180,498	189,659	370,157	868	47,619	197,593	205,949	403,542	46	33,385
Indian Programs	25,463	23,848	24,748	12,486	12,977	25,463	0	13,318	13,964	27,282	3,434	1,819	14,463	14,905	29,368	4,620	2,086
Innovation & Accountability	205,381	203,243	202,310	102,795	102,386	205,181	-200	102,044	101,456	203,500	257	-1,681	101,217	101,094	202,311	1	-1,189
Special Student & Teacher Programs	158,618	143,402	144,999	79,130	78,253	157,383	-1,235	76,099	72,338	148,437	5,035	-8,946	72,639	73,192	145,831	832	-2,606
Subtotal Education Excellence	712,114	739,782	775,553	353,181	357,384	710,565	-1,549	371,959	377,417	749,376	9,594	38,811	385,912	395,140	781,052	5,499	31,676
Special Education	2,861,556	3,302,721	3,803,457	1,345,982	1,515,574	2,861,556	0	1,621,150	1,775,413	3,396,563	93,842	535,007	1,906,469	2,039,386	3,945,855	142,398	549,292
Facilities & Technology	249,815	272,823	275,369	114,498	135,317	249,815	0	135,390	137,796	273,186	363	23,371	137,876	137,512	275,388	19	2,202
Nutrition Programs	54,054	56,988	59,825	26,563	27,491	54,054	0	28,457	29,187	57,644	656	3,590	29,569	30,256	59,825	0	2,181
Library Programs	35,910	36,140	36,140	17,840	18,070	35,910	0	18,070	18,070	36,140	0	230	18,070	18,070	36,140	0	0
Early Childhood & Family Support	334,961	342,084	342,998	166,190	164,271	330,461	-4,500	177,483	174,306	351,789	9,705	21,328	173,554	173,807	347,361	4,363	-4,428
Community Ed & Prevention	2,444	2,149	1,906	1,253	1,191	2,444	0	1,111	1,038	2,149	257	-295	977	929	1,906	0	-243
Self-Sufficiency & Lifelong Learning	97,607	101,976	108,183	48,769	48,838	97,607	0	50,351	51,865	102,216	240	4,609	53,294	54,889	108,183	0	5,967
Subtotal E-12 Education Aids	3,636,347	4,114,881	4,627,878	1,721,095	1,910,752	3,631,847	-4,500	2,032,012	2,187,675	4,219,687	104,806	587,840	2,319,809	2,454,849	4,774,658	146,780	554,971
Education, Dept of	54,758	44,275	44,266	22,731	29,527	52,258	-2,500	29,196	24,911	54,107	9,832	1,849	24,591	24,611	49,202	4,936	-4,905
Prof Educator Licensing Std Bd.	6,963	1,691	1,746	3,333	3,630	6,963	0	4,593	4,469	9,062	7,371	2,099	4,469	4,461	8,930	7,184	-132
Minn State Academies	28,368	26,468	26,495	13,796	14,572	28,368	0	13,746	13,787	27,533	1,065	-835	13,794	13,801	27,595	1,100	62
Perpich Center for Arts Education	15,144	14,010	14,032	6,949	7,395	14,344	-800	7,292	7,283	14,575	565	231	7,288	7,294	14,582	550	7
<b>Total E-12 Education</b>	<b>18,841,292</b>	<b>19,552,783</b>	<b>20,248,635</b>	<b>9,233,048</b>	<b>9,598,895</b>	<b>18,831,943</b>	<b>-9,349</b>	<b>9,886,314</b>	<b>10,235,948</b>	<b>20,122,262</b>	<b>569,479</b>	<b>1,290,319</b>	<b>10,412,021</b>	<b>10,579,744</b>	<b>20,991,765</b>	<b>743,130</b>	<b>869,503</b>
<b>Higher Education</b>																	
Office of Higher Education	524,630	513,016	513,016	257,642	266,988	524,630	0	269,133	268,883	538,016	25,000	13,386	267,773	267,773	535,546	22,530	-2,470
University of Minnesota	1,309,822	1,297,272	1,297,272	661,186	648,636	1,309,822	0	669,666	671,406	1,341,072	43,800	31,250	671,406	671,406	1,342,812	45,540	1,740
MN State Colleges & Universities	1,452,938	1,442,838	1,442,838	731,019	721,919	1,452,938	0	758,679	765,659	1,524,338	81,500	71,400	762,534	762,534	1,525,068	82,230	730
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0	0	1,351	1,351	2,702	0	0
<b>Total Higher Education</b>	<b>3,290,092</b>	<b>3,255,828</b>	<b>3,255,828</b>	<b>1,651,198</b>	<b>1,638,894</b>	<b>3,290,092</b>	<b>0</b>	<b>1,698,829</b>	<b>1,707,299</b>	<b>3,406,128</b>	<b>150,300</b>	<b>116,036</b>	<b>1,703,064</b>	<b>1,703,064</b>	<b>3,406,128</b>	<b>150,300</b>	<b>0</b>
<b>Property Tax Aids &amp; Credits</b>																	
<b>Property Tax Refunds:</b>																	
Homestead Credit Refund	938,554	1,057,500	1,147,700	447,754	490,800	938,554	0	515,800	539,010	1,054,810	-2,690	116,256	561,640	581,290	1,142,930	-4,770	88,120
Renters Property Tax Refund	445,688	462,500	481,300	222,588	223,100	445,688	0	228,300	233,900	462,200	-300	16,512	237,900	242,100	480,000	-1,300	17,800
Special Property Tax Refund	10,981	10,100	10,000	3,629	7,352	10,981	0	5,100	5,000	10,100	0	-881	5,000	5,000	10,000	0	-100
Sustainable Forest Incentive Payments	21,660	23,530	25,450	10,800	10,860	21,660	0	11,540	11,990	23,530	0	1,870	12,470	12,980	25,450	0	1,920
Subtotal Property Tax Refunds	1,416,883	1,553,630	1,664,450	684,771	732,112	1,416,883	0	760,740	789,900	1,550,640	-2,990	133,757	817,010	841,370	1,658,380	-6,070	107,740
Political Contribution Refunds	6,695	7,500	8,500	3,695	3,000	6,695	0	3,000	4,500	7,500	0	805	4,000	4,500	8,500	0	1,000
Tax Refund Interest	20,637	21,200	22,800	10,637	10,000	20,637	0	10,400	10,800	21,200	0	563	11,200	11,600	22,800	0	1,600
Local Government Aid (City Aid)	1,131,888	990,774	1,068,796	519,468	612,420	1,131,888	0	456,376	560,398	1,016,774	26,000	-115,114	564,398	564,398	1,128,796	60,000	112,022
County Program Aid	442,548	467,916	467,908	208,457	234,091	442,548	0	233,958	259,958	493,916	26,000	51,368	263,954	263,954	527,908	60,000	33,992
MMB Public Defender Aid (TR OUT)	0	1,000	1,000	0	0	0	0	500	500	1,000	0	1,000	500	500	1,000	0	0
MMB Local Impact Notes (TR OUT)	0	414	414	0	0	0	0	207	207	414	0	414	207	207	414	0	0
MDE Local Impact Notes (TR OUT)	0	14	14	0	0	0	0	7	7	14	0	14	7	7	14	0	0



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
County Program Aid	442,548	469,344	469,336	208,457	234,091	442,548	0	234,672	260,672	495,344	26,000	52,796	264,668	264,668	529,336	60,000	33,992
Township Aid	20,191	20,000	20,000	10,000	10,191	20,191	0	10,000	10,000	20,000	0	-191	10,000	10,000	20,000	0	0
Payment in Lieu of Taxes - PILT	67,894	72,203	73,103	32,130	35,764	67,894	0	35,989	36,214	72,203	0	4,309	36,439	36,664	73,103	0	900
Aquatic Invasive Species Prevention Aid	20,000	20,000	20,000	10,000	10,000	20,000	0	10,000	10,000	20,000	0	0	10,000	10,000	20,000	0	0
Riparian Protection Aid to BWSR (TR OUT)	1,942	2,000	2,000	942	1,000	1,942	0	1,000	1,000	2,000	0	58	1,000	1,000	2,000	0	0
Riparian Protection Aid Local Distribution	16,058	18,000	18,000	7,058	9,000	16,058	0	9,000	9,000	18,000	0	1,942	9,000	9,000	18,000	0	0
Riparian Protection Aid	18,000	20,000	20,000	8,000	10,000	18,000	0	10,000	10,000	20,000	0	2,000	10,000	10,000	20,000	0	0
Indian Family Out-Of-Home Placement Aid	5,000	10,000	10,000	0	5,000	5,000	0	5,000	5,000	10,000	0	5,000	5,000	5,000	10,000	0	0
Casino Aid to Counties	3,086	3,086	3,086	1,543	1,543	3,086	0	1,543	1,543	3,086	0	0	1,543	1,543	3,086	0	0
State Taconite Aid to IRRR (TR OUT)	6,171	7,920	8,570	2,957	3,214	6,171	0	3,777	4,143	7,920	0	1,749	4,242	4,328	8,570	0	650
State Taconite Aid Local Distribution	8,421	8,638	8,430	4,263	4,158	8,421	0	4,291	4,347	8,638	0	217	4,265	4,165	8,430	0	-208
State Taconite Aid	14,592	16,558	17,000	7,220	7,372	14,592	0	8,068	8,490	16,558	0	1,966	8,507	8,493	17,000	0	442
Production Property Transition Aid	190	80	0	105	85	190	0	53	27	80	0	-110	0	0	0	0	-80
Utility Valuation Transition Aid	5	8	7	0	5	5	0	5	3	8	0	3	3	4	7	0	-1
Disparity Reduction Aid																	
School	15,889	16,011	16,018	7,947	7,942	15,889	0	8,002	8,009	16,011	0	122	8,009	8,009	16,018	0	7
Non-School	20,182	20,278	20,278	10,088	10,094	20,182	0	10,139	10,139	20,278	0	96	10,139	10,139	20,278	0	0
Border City Disparity Reduction Credit																	
School	5,045	5,635	5,906	2,546	2,499	5,045	0	2,776	2,859	5,635	0	590	2,920	2,986	5,906	0	271
Non-School	18,500	21,342	22,181	9,091	9,409	18,500	0	10,567	10,775	21,342	0	2,842	10,984	11,197	22,181	0	839
Agricultural Homestead Market Value Credit																	
School	17,265	17,479	17,500	8,709	8,556	17,265	0	8,729	8,803	17,532	53	267	8,813	8,813	17,626	126	94
Non-School	58,593	59,808	59,808	29,395	29,198	58,593	0	29,904	30,101	60,005	197	1,412	30,101	30,101	60,202	394	197
School Building Bond Agricultural Credit	32,430	80,019	85,707	0	32,430	32,430	0	39,199	50,630	89,829	9,810	57,399	59,658	69,819	129,477	43,770	39,648
Agriculture Preservation Credit																	
School	326	221	220	197	129	326	0	111	110	221	0	-105	110	110	220	0	-1
Non-School	640	440	440	410	230	640	0	220	220	440	0	-200	220	220	440	0	0
Supplemental Taconite Homestead Credit	10,643	10,838	11,055	5,304	5,339	10,643	0	5,392	5,446	10,838	0	195	5,500	5,555	11,055	0	217
Prior Year Credit Adjustment																	
School	-72	1	0	-74	2	-72	0	1	0	1	0	73	0	0	0	0	-1
Non-School	107	0	0	60	47	107	0	0	0	0	0	-107	0	0	0	0	0
Police State Aid	148,832	163,010	178,010	72,559	76,273	148,832	0	79,710	83,300	163,010	0	14,178	87,050	90,960	178,010	0	15,000
Fire State Aid	58,329	61,800	65,460	28,757	29,572	58,329	0	30,460	31,340	61,800	0	3,471	32,260	33,200	65,460	0	3,660
Fire Insurance Surcharge Aid	8,149	8,810	9,340	3,936	4,213	8,149	0	4,340	4,470	8,810	0	661	4,600	4,740	9,340	0	530
Police-Fire Retirement Supp Aid	30,998	31,000	31,000	15,498	15,500	30,998	0	15,500	15,500	31,000	0	2	15,500	15,500	31,000	0	0
Police/Fire Amortization Aid	5,458	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0	0	2,729	2,729	5,458	0	0
Redirected Amortization Aid to SPTRFA/TRA	4,188	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0	0	2,094	2,094	4,188	0	0
Firefighter Supplemental Benefits Reimbursement	1,261	1,172	1,172	629	632	1,261	0	586	586	1,172	0	-89	586	586	1,172	0	0
PERA Pension Aid	27,984	13,860	0	14,065	13,919	27,984	0	13,860	0	13,860	0	-14,124	0	0	0	0	-13,860
Fire/EMS Volunteer Retention Stipend Aid Pilot	1,558	0	0	1,558	0	1,558	0	0	0	0	0	-1,558	0	0	0	0	0



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Disaster Credit</b>																	
School	70	23	50	63	7	70	0	0	23	23	0	-47	25	25	50	0	27
Non-School	217	100	200	212	5	217	0	0	100	100	0	-117	100	100	200	0	100
<b>Local Option Disaster Abatement Reimbursement</b>																	
School	3	38	40	3	0	3	0	18	20	38	0	35	20	20	40	0	2
Non-School	0	160	160	0	0	0	0	80	80	160	0	160	80	80	160	0	0
<b>Mahnomen Adjustments</b>																	
School	280	280	280	140	140	280	0	140	140	280	0	0	140	140	280	0	0
Non-School	2,120	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0	0	1,060	1,060	2,120	0	0
<b>Border City Reimbursement</b>																	
Taconite Aid Reimbursement	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0	0	561	561	1,122	0	0
Performance Measurement Reimbursement	880	854	863	457	423	880	0	426	428	854	0	-26	430	433	863	0	9
Minneapolis Debt Service Aid	8,240	8,240	8,240	4,120	4,120	8,240	0	4,120	4,120	8,240	0	0	4,120	4,120	8,240	0	0
Bloomington Infrastructure Projects FD	9,562	0	0	4,858	4,704	9,562	0	0	0	0	0	-9,562	0	0	0	0	0
Wadena County Aid	1,200	0	0	600	600	1,200	0	600	600	1,200	1,200	0	0	0	0	0	-1,200
19, SS1, CH 6 - Grants to various local governments	0	0	0	0	0	0	0	4,447	0	4,447	4,447	4,447	0	0	0	0	-4,447
19, SS1, CH 6 - Grant to City of Virginia	0	0	0	0	0	0	0	0	0	0	0	0	5,400	0	5,400	5,400	5,400
<b>Total Property Tax Aids &amp; Credits</b>	<b>3,657,822</b>	<b>3,738,896</b>	<b>3,944,094</b>	<b>1,723,701</b>	<b>1,934,121</b>	<b>3,657,822</b>	<b>0</b>	<b>1,821,723</b>	<b>1,981,890</b>	<b>3,803,613</b>	<b>64,717</b>	<b>145,791</b>	<b>2,036,077</b>	<b>2,071,637</b>	<b>4,107,714</b>	<b>163,620</b>	<b>304,101</b>
<b>Health &amp; Human Services</b>																	
<b>Human Services, Dept of</b>																	
Central Office Operations	446,660	417,537	417,340	212,690	233,970	446,660	0	246,404	245,341	491,745	74,208	45,085	238,098	240,387	478,485	61,145	-13,260
Forecasted Programs	11,193,086	12,788,654	14,586,735	5,599,805	5,593,649	11,193,454	368	6,219,424	6,299,358	12,518,782	-269,872	1,325,328	6,987,664	7,250,418	14,238,082	-348,653	1,719,300
Grant Programs	780,646	717,595	719,212	377,424	403,222	780,646	0	365,531	376,606	742,137	24,542	-38,509	385,281	385,288	770,569	51,357	28,432
State Operated Services	742,537	775,890	780,600	355,706	386,831	742,537	0	402,435	406,998	809,433	33,543	66,896	408,139	408,139	816,278	35,678	6,845
Subtotal DHS Appropriations	13,162,929	14,699,676	16,503,887	6,545,625	6,617,672	13,163,297	368	7,233,794	7,328,303	14,562,097	-137,579	1,398,800	8,019,182	8,284,232	16,303,414	-200,473	1,741,317
Federal Reimbursement	-70,664	-71,423	-71,532	-35,221	-35,443	-70,664	0	-41,638	-42,169	-83,807	-12,384	-13,143	-42,591	-42,489	-85,080	-13,548	-1,273
19 SS1, CH 9 - Blue Ribbon Commission	0	0	0	0	0	0	0	0	0	0	0	0	-50,000	-50,000	-100,000	-100,000	-100,000
Health, Dept of	214,493	231,666	232,670	104,426	110,067	214,493	0	135,325	135,692	271,017	39,351	56,524	132,573	132,142	264,715	32,045	-6,302
Emergency Medical Services Board	7,546	7,206	7,206	3,253	4,293	7,546	0	3,747	3,809	7,556	350	10	3,776	3,776	7,552	346	-4
Council on Disability	1,786	1,718	1,720	820	966	1,786	0	1,014	1,006	2,020	302	234	1,006	1,006	2,012	292	-8
MH/MR Ombudsman	5,034	4,876	4,876	2,264	2,770	5,034	0	2,438	2,438	4,876	0	-158	2,438	2,438	4,876	0	0
Ombudsperson for Families	926	934	934	454	472	926	0	714	723	1,437	503	511	723	723	1,446	512	9
Board of Pharmacy - 19, SS1, Ch 63 - Opiate Epidemic Response	0	0	0	0	0	0	0	370	0	370	370	370	0	0	0	0	-370
19, SS1, CH 9 - Mnsure	0	0	0	0	0	0	0	8,000	0	8,000	8,000	8,000	0	0	0	0	-8,000
Transfer to Health Care Access Fund	50,000	0	0	0	0	0	-50,000	0	0	0	0	0	0	0	0	0	0
<b>Total Health &amp; Human Services</b>	<b>13,372,050</b>	<b>14,874,653</b>	<b>16,679,761</b>	<b>6,621,621</b>	<b>6,700,797</b>	<b>13,322,418</b>	<b>-49,632</b>	<b>7,343,764</b>	<b>7,429,802</b>	<b>14,773,566</b>	<b>-101,087</b>	<b>1,451,148</b>	<b>8,067,107</b>	<b>8,331,828</b>	<b>16,398,935</b>	<b>-280,826</b>	<b>1,625,369</b>



**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Public Safety &amp; Judiciary</b>																	
Supreme Court	105,535	107,166	105,180	50,153	55,382	105,535	0	56,367	57,495	113,862	6,696	8,327	56,502	56,502	113,004	7,824	-858
Court of Appeals	24,957	25,056	25,056	11,825	13,132	24,957	0	12,831	13,163	25,994	938	1,037	13,163	13,163	26,326	1,270	332
District Courts	590,330	599,432	599,432	278,531	311,799	590,330	0	309,002	317,202	626,204	26,772	35,874	317,202	317,202	634,404	34,972	8,200
State Guardian Ad Litem Board	32,906	33,568	33,568	16,040	16,866	32,906	0	21,386	22,000	43,386	9,818	10,480	22,000	22,000	44,000	10,432	614
Tax Court	3,358	3,364	3,364	1,432	1,926	3,358	0	1,807	1,808	3,615	251	257	1,808	1,808	3,616	252	1
Uniform Laws Comm	186	186	186	91	95	186	0	98	98	196	10	10	98	98	196	10	0
Judicial Strnds, Bd on	1,250	978	978	418	832	1,250	0	535	509	1,044	66	-206	509	509	1,018	40	-26
Bd of Public Defense	175,382	177,272	177,272	79,779	95,603	175,382	0	96,374	101,178	197,552	20,280	22,170	101,178	101,178	202,356	25,084	4,804
Private Detective Board	383	384	384	167	216	383	0	277	277	554	170	171	277	277	554	170	0
Peace Officer Standards and Training, Board	12,000	12,000	0	6,000	6,400	12,000	400	10,346	10,346	20,692	8,692	8,292	4,346	4,346	8,692	8,692	-12,000
Corrections, Dept of	1,171,358	1,188,202	1,201,699	571,223	600,135	1,171,358	0	611,119	624,604	1,235,723	47,521	64,365	630,725	632,659	1,263,384	61,685	27,661
19, CH 51 - Claims Bill	0	0	0	0	0	0	0	8	0	8	8	8	0	0	0	0	-8
Sentencing Guidelines Commission	1,325	1,342	1,342	646	679	1,325	0	679	687	1,366	24	41	687	687	1,374	32	8
Public Safety, Dept of	208,100	200,830	201,254	99,315	108,785	208,100	0	106,145	104,565	210,710	9,880	2,610	103,972	103,972	207,944	6,690	-2,766
Human Rights, Dept of	8,980	9,190	9,190	4,102	4,878	8,980	0	4,911	5,131	10,042	852	1,062	5,131	5,131	10,262	1,072	220
Transfer to Disaster Contingency Account	10,000	0	0	10,000	10,000	20,000	10,000	0	0	0	0	-20,000	0	0	0	0	0
Transfer out to Community Justice Acct.	922	922	922	461	461	922	0	461	461	922	0	0	461	461	922	0	0
<b>Total Public Safety &amp; Judiciary</b>	<b>2,346,972</b>	<b>2,359,892</b>	<b>2,359,827</b>	<b>1,130,183</b>	<b>1,227,189</b>	<b>2,357,372</b>	<b>10,400</b>	<b>1,232,346</b>	<b>1,259,524</b>	<b>2,491,870</b>	<b>131,978</b>	<b>134,498</b>	<b>1,258,059</b>	<b>1,259,993</b>	<b>2,518,052</b>	<b>158,225</b>	<b>26,182</b>
<b>Transportation</b>																	
Transportation, Dept of	56,191	38,750	38,750	17,941	38,250	56,191	0	21,558	19,691	41,249	2,499	-14,942	19,375	19,375	38,750	0	-2,499
Metropolitan Council	250,851	179,640	179,640	121,031	129,820	250,851	0	113,190	89,820	203,010	23,370	-47,841	89,070	88,630	177,700	-1,940	-25,310
Public Safety, Dept of	34,424	29,065	29,194	19,080	41,758	60,838	26,414	71,287	15,679	86,966	57,901	26,128	15,273	15,273	30,546	1,352	-56,420
<b>Total Transportation</b>	<b>341,466</b>	<b>247,455</b>	<b>247,584</b>	<b>158,052</b>	<b>209,828</b>	<b>367,880</b>	<b>26,414</b>	<b>206,035</b>	<b>125,190</b>	<b>331,225</b>	<b>83,770</b>	<b>-36,655</b>	<b>123,718</b>	<b>123,278</b>	<b>246,996</b>	<b>-588</b>	<b>-84,229</b>
<b>Environment</b>																	
Pollution Control Agency	14,490	13,414	13,196	6,170	8,320	14,490	0	6,815	6,524	13,339	-75	-1,151	6,198	6,198	12,396	-800	-943
Natural Resources, Dept of	176,619	170,783	170,910	79,015	96,604	175,619	-1,000	93,213	89,240	182,453	11,670	6,834	88,488	88,489	176,977	6,067	-5,476
Natural Resources, Dept of (OPENS)	53,421	54,618	54,620	26,566	26,855	53,421	0	27,308	27,310	54,618	0	1,197	27,310	27,310	54,620	0	2
Transfer to Mining and Environmental Regulatory Account (OPEN)	1,641	1,834	1,933	838	803	1,641	0	873	961	1,834	0	193	968	965	1,933	0	99
Water & Soil Resources Bd	32,289	28,378	28,378	23,288	9,001	32,289	0	15,207	14,872	30,079	1,701	-2,210	14,872	14,872	29,744	1,366	-335
MN Conservation Corps	910	910	910	455	455	910	0	455	455	910	0	0	455	455	910	0	0
Metropolitan Council Parks	5,080	5,080	5,080	2,540	2,540	5,080	0	2,540	2,540	5,080	0	0	2,540	2,540	5,080	0	0
Zoological Board	18,230	18,366	18,366	9,067	9,163	18,230	0	9,665	9,809	19,474	1,108	1,244	9,809	9,809	19,618	1,252	144
Science Museum of Minnesota	2,158	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0	0	1,079	1,079	2,158	0	0
Explore Minnesota Tourism	30,000	28,688	28,688	14,833	15,167	30,000	0	14,404	14,344	28,748	60	-1,252	14,344	14,344	28,688	0	-60
M.S. 16A.152 - Transfer out to Clean Water Fund	22,000	0	0	22,000	0	22,000	0	0	0	0	0	-22,000	0	0	0	0	0
<b>Total Environment</b>	<b>356,838</b>	<b>324,229</b>	<b>324,239</b>	<b>185,851</b>	<b>169,987</b>	<b>355,838</b>	<b>-1,000</b>	<b>171,559</b>	<b>167,134</b>	<b>338,693</b>	<b>14,464</b>	<b>-17,145</b>	<b>166,063</b>	<b>166,061</b>	<b>332,124</b>	<b>7,885</b>	<b>-6,569</b>
<b>Agriculture</b>																	
Agriculture, Dept of	106,771	103,712	103,712	51,272	55,499	106,771	0	53,808	53,809	107,617	3,905	846	53,828	53,828	107,656	3,944	39
Animal Health Board	12,182	10,954	10,954	5,181	7,001	12,182	0	5,797	5,877	11,674	720	-508	5,877	5,877	11,754	800	80
Agric Util Research Inst	7,586	7,586	7,586	3,793	3,793	7,586	0	3,893	3,893	7,786	200	200	3,893	3,893	7,786	200	0
Housing Finance (TR OUT)	107,596	105,596	105,596	54,798	52,798	107,596	0	64,048	56,548	120,596	15,000	13,000	57,798	57,798	115,596	10,000	-5,000
<b>Total Agriculture</b>	<b>234,135</b>	<b>227,848</b>	<b>227,848</b>	<b>115,044</b>	<b>119,091</b>	<b>234,135</b>	<b>0</b>	<b>127,546</b>	<b>120,127</b>	<b>247,673</b>	<b>19,825</b>	<b>13,538</b>	<b>121,396</b>	<b>121,396</b>	<b>242,792</b>	<b>14,944</b>	<b>-4,881</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Jobs, Economic Development, Housing &amp; Commerce</b>																	
Commerce, Dept of	46,819	46,568	46,570	21,389	25,430	46,819	0	26,476	26,052	52,528	5,960	5,709	26,754	26,106	52,860	6,290	332
Reinsurance (TR OUT)	142,000	0	0	71,000	71,000	142,000	0	0	0	0	0	-142,000	0	0	0	0	0
Public Utilities Comm	14,942	14,986	14,986	6,973	7,969	14,942	0	7,793	7,793	15,586	600	644	7,793	7,793	15,586	600	0
Employment & Economic Development	226,619	166,798	166,798	111,609	115,010	226,619	0	111,287	105,737	217,024	50,226	-9,595	84,938	84,938	169,876	3,078	-47,148
Destination Medical Center	8,975	37,067	55,004	2,687	6,288	8,975	0	11,763	25,304	37,067	0	28,092	25,942	29,062	55,004	0	17,937
Labor & Industry	3,970	3,596	3,596	1,519	2,451	3,970	0	3,844	3,844	7,688	4,092	3,718	4,244	4,244	8,488	4,892	800
Mediation Services	4,942	5,058	5,058	2,111	2,831	4,942	0	2,641	2,641	5,282	224	340	2,641	2,641	5,282	224	0
Region 3 - Occupation Tax (OPEN)	5,026	5,788	5,790	2,408	2,618	5,026	0	2,883	2,905	5,788	0	762	2,895	2,895	5,790	0	2
Public Facilities Authority	900	0	0	900	0	900	0	0	0	0	0	-900	0	0	0	0	0
<b>Total Jobs, Economic Development, Housing &amp; Commerce</b>	<b>454,193</b>	<b>279,861</b>	<b>297,802</b>	<b>220,596</b>	<b>233,597</b>	<b>454,193</b>	<b>0</b>	<b>166,687</b>	<b>174,276</b>	<b>340,963</b>	<b>61,102</b>	<b>-113,230</b>	<b>155,207</b>	<b>157,679</b>	<b>312,886</b>	<b>15,084</b>	<b>-28,077</b>
<b>State Government &amp; Veterans</b>																	
Legislature	186,407	163,990	163,990	81,690	109,817	191,507	5,100	91,970	95,581	187,551	23,561	-3,956	95,291	95,292	190,583	26,593	3,032
Governor/Lt Gov Office	7,216	7,244	7,244	3,287	3,929	7,216	0	3,622	3,622	7,244	0	28	3,622	3,622	7,244	0	0
State Auditor Office	19,805	20,158	20,158	8,296	11,509	19,805	0	10,338	10,604	20,942	784	1,137	10,604	10,604	21,208	1,050	266
Attorney General Office	44,171	44,396	44,396	20,849	23,322	44,171	0	22,828	23,513	46,341	1,945	2,170	23,513	23,513	47,026	2,630	685
Secretary of State	20,382	17,072	13,308	13,338	8,334	21,672	1,290	13,098	7,292	20,390	3,318	-1,282	7,292	7,292	14,584	1,276	-5,806
Campaign Finance	4,617	4,604	4,604	1,006	3,611	4,617	0	1,208	3,546	4,754	150	137	1,208	3,546	4,754	150	0
Investment Board	278	278	278	139	139	278	0	139	139	278	0	0	139	139	278	0	0
MN-IT Services	8,710	5,358	5,358	4,479	4,231	8,710	0	7,679	7,679	15,358	10,000	6,648	7,679	7,679	15,358	10,000	0
Administrative Hearings Office	797	800	800	332	465	797	0	400	400	800	0	3	400	400	800	0	0
Administration, Dept of	48,391	50,629	50,244	23,285	25,106	48,391	0	27,022	25,865	52,887	2,258	4,496	25,805	25,253	51,058	814	-1,829
Administration Dept, WCRA (OPEN)	1,415	1,353	1,492	775	640	1,415	0	660	693	1,353	0	-62	728	764	1,492	0	139
Capitol Area Arch Planning Bd	710	702	702	301	409	710	0	351	351	702	0	-8	351	351	702	0	0
Minnesota Management & Budget	72,126	51,892	51,892	35,910	36,216	72,126	0	27,744	27,221	54,965	3,073	-17,161	27,221	27,221	54,442	2,550	-523
Health Insurance Premium Assistance	81,708	0	0	81,708	0	81,708	0	0	0	0	0	-81,708	0	0	0	0	0
Revenue, Dept of	307,484	312,818	312,818	142,746	164,738	307,484	0	163,384	166,331	329,715	16,897	22,231	166,331	166,331	332,662	19,844	2,947
Revenue, Dept of (OPENS)	2,934	2,050	2,050	649	2,285	2,934	0	1,025	1,025	2,050	0	-884	1,025	1,025	2,050	0	0
Amateur Sports Commission	608	612	612	300	308	608	0	341	306	647	35	39	306	306	612	0	-35
Council for Minnesotans of African Heritage	809	814	814	247	562	809	0	531	532	1,063	249	254	532	532	1,064	250	1
Minnesota Council on Latino Affairs	971	990	990	397	574	971	0	519	525	1,044	54	73	525	525	1,050	60	6
Council on Asian-Pacific Minnesotans	922	930	930	412	510	922	0	510	515	1,025	95	103	515	515	1,030	100	5
Indian Affairs Council	1,165	1,172	1,172	385	780	1,165	0	853	846	1,699	527	534	846	846	1,692	520	-7
Historical Society	52,762	45,636	45,636	29,194	23,568	52,762	0	22,968	23,518	46,486	850	-6,276	23,518	23,518	47,036	1,400	550
State Arts Board	15,074	15,082	15,082	7,464	7,610	15,074	0	8,241	7,541	15,782	700	708	7,541	7,541	15,082	0	-700
MN Humanities Commission	1,900	1,400	1,400	930	970	1,900	0	700	700	1,400	0	-500	375	375	750	-650	-650
Veterans Affairs, Dept of	149,705	150,846	150,846	73,317	76,038	149,355	-350	75,941	75,914	151,855	1,009	2,500	75,914	75,914	151,828	982	-27
Veterans Affairs, Dept of (OPEN)	2,807	7,800	7,800	1,207	1,600	2,807	0	3,900	3,900	7,800	0	4,993	3,900	3,900	7,800	0	0
Military Affairs, Dept of	51,493	45,878	45,878	24,718	26,775	51,493	0	24,197	24,197	48,394	2,516	-3,099	24,197	24,197	48,394	2,516	0
Military Affairs, Dept of (OPEN)	1,947	362	362	1,766	181	1,947	0	181	181	362	0	-1,585	181	181	362	0	0

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
Accountancy, Bd of	1,295	1,302	1,302	595	700	1,295	0	694	675	1,369	67	74	675	675	1,350	48	-19
Architectural/Eng, Bd of	1,604	1,612	1,612	725	879	1,604	0	855	851	1,706	94	102	851	851	1,702	90	-4
Board of Cosmetologist Examiners	5,549	5,586	5,586	2,252	3,297	5,549	0	2,904	2,935	5,839	253	290	2,935	2,935	5,870	284	31
Board of Barber Examiners	684	686	686	265	419	684	0	343	343	686	0	2	343	343	686	0	0
Contingent Accounts	500	500	500	0	500	500	0	500	0	500	0	0	500	0	500	0	0
Tort Claims	322	322	322	0	322	322	0	161	161	322	0	0	161	161	322	0	0
18, CH 131 - Claims Bill	250	0	0	0	250	250	0	0	0	0	0	-250	0	0	0	0	0
Consolidated Leg & Const Officers Retire (OPEN)	18,032	18,262	18,419	8,961	9,071	18,032	0	9,111	9,151	18,262	0	230	9,190	9,229	18,419	0	157
Judges Plan Direct Appropriation	12,000	12,000	12,000	6,000	6,000	12,000	0	6,000	6,000	12,000	0	0	6,000	6,000	12,000	0	0
18, CH 211 - Pension, PERA Police and Fire	4,500	13,500	18,000	0	4,500	4,500	0	4,500	9,000	13,500	0	9,000	9,000	9,000	18,000	0	4,500
PERA/Mpls Employee Retirement Aid (OPEN)	32,000	12,000	12,000	16,000	16,000	32,000	0	16,000	16,000	32,000	20,000	0	16,000	16,000	32,000	20,000	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0	0	2,500	2,500	5,000	0	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	54,662	54,662	54,662	27,331	27,331	54,662	0	27,331	27,331	54,662	0	0	27,331	27,331	54,662	0	0
St Paul Teacher Retirement Aid 1997 (OPEN)	24,654	29,654	29,654	9,827	14,827	24,654	0	14,827	14,827	29,654	0	5,000	14,827	14,827	29,654	0	0
<b>Subtotal State Government &amp; Veterans</b>	<b>1,248,366</b>	<b>1,109,952</b>	<b>1,110,599</b>	<b>633,583</b>	<b>620,823</b>	<b>1,254,406</b>	<b>6,040</b>	<b>596,076</b>	<b>602,311</b>	<b>1,198,387</b>	<b>88,435</b>	<b>-56,019</b>	<b>599,872</b>	<b>601,234</b>	<b>1,201,106</b>	<b>90,507</b>	<b>2,719</b>
MMB Non-Operating (OPEN)	11,434	13,048	14,236	5,329	6,105	11,434	0	6,378	6,670	13,048	0	1,614	6,961	7,275	14,236	0	1,188
Indirect Cost Receipts Offset	-43,062	-40,454	-40,454	-22,835	-20,227	-43,062	0	-19,977	-19,977	-39,954	500	3,108	-19,977	-19,977	-39,954	500	0
17, SS1, CH 4 - Opt Out of SEGIP Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MMB - Public Defender Aid	996	0	0	496	500	996	0	0	0	0	0	-996	0	0	0	0	0
Torrens Act Payment	821	0	0	821	0	821	0	0	0	0	0	-821	0	0	0	0	0
CMIA Interest Liability	59	0	0	59	0	59	0	0	0	0	0	-59	0	0	0	0	0
Crosswinds Bond Defeasance	48	0	0	48	0	48	0	0	0	0	0	-48	0	0	0	0	0
One time Transfer to HCAF (TR OUT)	0	7,200	0	0	0	0	0	7,200	0	7,200	0	7,200	0	0	0	0	-7,200
MMB Hold Harmless Transfer to Legacy Funds (TR OUT)	2,254	0	0	1,023	1,231	2,254	0	0	0	0	0	-2,254	0	0	0	0	0
<b>Total State Government &amp; Veterans</b>	<b>1,220,916</b>	<b>1,089,746</b>	<b>1,084,381</b>	<b>618,524</b>	<b>608,432</b>	<b>1,226,956</b>	<b>6,040</b>	<b>589,677</b>	<b>589,004</b>	<b>1,178,681</b>	<b>88,935</b>	<b>-48,275</b>	<b>586,856</b>	<b>588,532</b>	<b>1,175,388</b>	<b>91,007</b>	<b>-3,293</b>

**General Fund - Fund Balance Analysis**

(\$ in Thousands)

	2-19 Fcst FY 2018-19	2-19 Fcst FY 2020-21	2-19 Fcst FY 2022-23	Actual FY 2018	6-19 Enacted FY 2019	6-19 Enacted FY 2018-19	EOS vs Feb FY 2018-19	6-19 Enacted FY 2020	6-19 Enacted FY 2021	6-19 Enacted FY 2020-21	EOS vs Feb FY 2020-21	FY 2020-21 vs FY 2018-19	EOS Planning Est FY 2022	EOS Planning Est FY 2023	EOS Planning Est FY 2022-23	EOS vs Feb FY 2022-23	FY 2022-23 vs FY 2020-21
<b>Debt Service</b>																	
Debt Service	1,112,908	1,198,807	1,260,371	563,123	549,785	1,112,908	0	580,421	602,375	1,182,796	-16,011	69,888	625,910	607,093	1,233,003	-27,368	50,207
<b>Total Debt Service</b>	<b>1,112,908</b>	<b>1,198,807</b>	<b>1,260,371</b>	<b>563,123</b>	<b>549,785</b>	<b>1,112,908</b>	<b>0</b>	<b>580,421</b>	<b>602,375</b>	<b>1,182,796</b>	<b>-16,011</b>	<b>69,888</b>	<b>625,910</b>	<b>607,093</b>	<b>1,233,003</b>	<b>-27,368</b>	<b>50,207</b>
<b>Capital Projects</b>																	
08, CH 179 - Housing Finance Agency	4,800	4,800	4,800	2,400	2,400	4,800	0	2,400	2,400	4,800	0	0	2,400	2,400	4,800	0	0
14, CH 295 - Additional MHFA Debt Service	11,715	12,797	12,794	5,397	6,318	11,715	0	6,399	6,398	12,797	0	1,082	6,398	6,396	12,794	0	-3
08, CH 179 - UofM Biomed Research Facility	27,848	27,847	27,849	13,925	13,923	27,848	0	13,921	13,926	27,847	0	-1	13,926	13,923	27,849	0	2
06, SF2460 - UofM Stadium	20,500	20,500	20,500	10,250	10,250	20,500	0	10,250	10,250	20,500	0	0	10,250	10,250	20,500	0	0
12, CH 293 - Housing Finance Agency (TR OUT)	4,071	4,080	4,077	2,024	2,047	4,071	0	2,039	2,041	4,080	0	9	2,040	2,037	4,077	0	-3
State Appropriation Refunding Bonds	111,451	109,641	108,484	56,271	55,180	111,451	0	54,934	54,707	109,641	0	-1,810	54,645	53,839	108,484	0	-1,157
12, CH 299 - Grants to City of St Paul, Pmts to MSFA for MPLS	5,400	14,192	23,953	2,700	2,700	5,400	0	2,700	11,492	14,192	0	8,792	11,829	12,124	23,953	0	9,761
12, CH 299 - Vikings Stadium Debt Service	60,081	60,313	60,309	29,923	30,158	60,081	0	30,156	30,157	60,313	0	232	30,154	30,155	60,309	0	-4
12, CH 299 - MPLS Sales Tax to MSFA	4,093	5,370	6,908	1,855	2,238	4,093	0	2,454	2,916	5,370	0	1,277	3,305	3,603	6,908	0	1,538
15, SS1, CH 5 - Housing Finance Agency (TR OUT)	895	1,596	1,593	448	447	895	0	796	800	1,596	0	701	796	797	1,593	0	-3
15, SS1, CH 5 - Lewis and Clark Water Project	2,280	2,504	2,500	1,024	1,256	2,280	0	1,254	1,250	2,504	0	224	1,247	1,253	2,500	0	-4
17, SS1, CH 8 - Lewis & Clark Water Project Phase 3 Debt Service	265	530	530	0	265	265	0	265	265	530	0	265	265	265	530	0	0
17, SS1, CH 8 - Housing Finance Agency (TR OUT)	0	5,600	5,600	0	0	0	0	2,800	2,800	5,600	0	5,600	2,800	2,800	5,600	0	0
18, CH 214 - Cash Capital Projects - Education	25,600	0	0	0	25,600	25,600	0	0	0	0	0	-25,600	0	0	0	0	0
18, CH 214 - Cash Capital Projects - Employment & Economic Development	14,450	0	0	0	14,450	14,450	0	0	0	0	0	-14,450	0	0	0	0	0
18, CH 214 - Cash Capital Projects - Human Services	900	0	0	0	900	900	0	0	0	0	0	-900	0	0	0	0	0
18, CH 214 - Cash Capital Projects - Transportation	300	0	0	0	300	300	0	0	0	0	0	-300	0	0	0	0	0
18, CH 214 - Housing Finance Agency (TR OUT)	0	3,200	12,800	0	0	0	0	0	3,200	3,200	0	3,200	6,400	6,400	12,800	0	9,600
19, SS1, CH 13 - New MHFA HIB Approp Bond <sup>1</sup>	0	0	0	0	0	0	0	0	0	0	0	0	0	2,400	2,400	2,400	2,400
19, SS1, CH 6 - Duluth Regional Exchange District - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	3,000	8,100	11,100	11,100	11,100
<b>Total Capital Projects</b>	<b>294,649</b>	<b>272,970</b>	<b>292,697</b>	<b>126,217</b>	<b>168,432</b>	<b>294,649</b>	<b>0</b>	<b>130,368</b>	<b>142,602</b>	<b>272,970</b>	<b>0</b>	<b>-21,679</b>	<b>149,455</b>	<b>156,742</b>	<b>306,197</b>	<b>13,500</b>	<b>33,227</b>
<b>Other</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>0</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cancellation Estimates</b>																	
Cancellation Estimates	-15,000	-20,000	-20,000	0	-15,000	-15,000	0	-5,000	-15,000	-20,000	0	-5,000	-5,000	-15,000	-20,000	0	0
<b>Total Cancellation Estimates</b>	<b>-15,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>0</b>	<b>-15,000</b>	<b>-15,000</b>	<b>0</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-15,000</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>
<b>Reserve &amp; Appropriation Carried Forward</b>																	
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0	0	350,000	350,000	350,000	0	0
Budget Reserve Account	2,074,733	2,074,733	2,074,733	1,698,247	2,074,733	2,074,733	0	2,074,733	2,074,733	2,074,733	0	0	1,583,364	1,583,364	1,583,364	-491,369	-491,369
Stadium Reserve Account	49,595	98,389	193,170	44,171	49,595	49,595	0	62,297	98,389	98,389	0	48,794	142,117	193,170	193,170	0	94,781
Appropriations Carried Forward	0	0	0	211,578	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Reserve &amp; Appropriation Carried Forward</b>	<b>2,474,328</b>	<b>2,523,122</b>	<b>2,617,903</b>	<b>2,303,996</b>	<b>2,474,328</b>	<b>2,474,328</b>	<b>0</b>	<b>2,487,030</b>	<b>2,523,122</b>	<b>2,523,122</b>	<b>0</b>	<b>48,794</b>	<b>2,075,481</b>	<b>2,126,534</b>	<b>2,126,534</b>	<b>-491,369</b>	<b>-396,588</b>

<sup>1</sup> When fully phased-in beginning in FY 2024, the annual transfer from the general fund for housing infrastructure bonds debt service will be \$4.8 million